

Universal Society
Sample – Non-Profit Indirect Cost Rate Proposal
Simplified Allocation Method
FYE 12/31/01

Cost Category	Total Costs All Funds	Less: Exclusions & Unallowables	Indirect Costs	Total Direct Costs	Federal Program	Non-Federal Programs
Salaries (a)	1,314,000		373,250	940,750	141,000	799,750
Fringe Benefits (b)	352,000		99,988	252,012	37,772	214,240
Consultant Services	26,000		14,000	12,000	1,800	10,200
Staff Travel	94,000		20,000	74,000	11,100	62,900
Bad Debts	10,000	10,000 (1)				
Office Rent	170,000		170,000			
Consumable Supplies	161,000		11,000	150,000	22,500	127,500
Subcontracts	175,000	107,000 (2)		68,000	10,200	57,800
Purchase, Equipment Lease	82,000	22,100 (2)	59,900			
Telephone	109,400		55,000	54,400	8,200	46,200
Entertainment	1,800	1,800 (1)				
Printing & Reproduction	48,000		11,000	37,000	5,500	31,500
Insurance and Bonding	42,000		42,000			
Fundraising	120,000			120,000		120,000
Postage and Delivery	34,000		5,100	28,900	4,300	24,600
Depreciation	28,800		8,800	20,000	3,000	17,000
Allowances	148,000	148,000 (2)				
Emergency Assistance	54,000	54,000 (2)				
Training Materials	82,000			82,000	12,300	69,700
Participant Support Costs	36,000	36,000 (2)				
Total Costs	3,088,000	378,900	870,038	1,839,062	257,672	1,581,390

(c) (d)

Indirect Rate (c)/(d)	870,038	
	1,839,062	47.31%

Fringe Benefit Rate (b)/(a)	352,000	
	1,314,000	26.79%

Notes:

- (1) Unallowable costs per OMB Circular A-122 include entertainment expense, lobbying, bad debts or allowance for doubtful accounts, fines and penalties, losses on Federal or non-Federal projects, provisions for contingencies, and charitable contributions.
- (2) Various direct costs are excluded from the base because their inclusion distorts the assessment of indirect costs per OMB Circular A-122, Attachment A: the portion of subcontract costs in excess of \$25,000 each; equipment and other capital expenditures, such as major renovations, alterations and improvements; participant support costs and payments to participating agencies (flow-through funds).